Serial No.

: 10/790,931

Applicants

: Takemori TAKAYAMA et al.

Filed

: March 1, 2004

For

: ROLLING ELEMENT AND METHOD

OF PRODUCING THE SAME

Art Unit

: 1793

Examiner

: Deborah YEE

Docket No.

: 04005/HG

Customer No.: 01933

Confirm. No.: 3234

NOTICE OF APPEAL

Commissioner for Patents P.O. Box 1450

Alexandria, VA 22313-1450

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Dorothy De Luncosco
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In the event that this Paper is late filed, and the necessary petition for extension of time is not filed concurrently herewith, please consider this as a Petition for the requisite extension of time, and to the extent not tendered by Form PTO-2038 attached hereto, authorization to charge the extension fee, or any other fee required in connection with this Paper to Account No. 06-1378.

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SIR:

Applicants hereby appeal from the decision dated November 14, 2007, of the Examiner finally rejecting Claims 1 to 3, 15, 17 to 20 and 22.

The term for filing the NOTICE OF APPEAL is extended three months by a PETITION FOR EXTENSION OF TIME filed concomitantly herewith to expire on May 14, 2008. A Form PTO-2038 in the amount of \$510.00 is enclosed herewith in payment of the Appeal fee.

Frishauf, Holtz, Goodman & Chick, P.C.

220 Fifth Avenue, 16th Fl. New York, NY 10001-7708 Tel. Nos. (212) 319-4900

(212) 319-4551/Ext. 219

Fax No.: (212) 319-5101

E-Mail Address: BARTH@FHGC-LAW.COM

RSB/ddf

Enc.: Form PTO-2038

Respectfully submitted,

Richard S. Barth

Reg. No. 28,180

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